

November 29, 2001

TO: Montana Local Government Entities, Certified Public Accountants and Other Interested Parties

FROM: R. Michael Duncan
Audit Review Section Supervisor

RE: Department of Administration's Roster of Independent Auditors Authorized to Conduct Audits of Montana Local Government Entities for FY 2002

The Montana Single Audit Act, which was passed by the 1991 Legislature, requires the Department of Administration to establish and maintain a roster of independent auditors authorized to conduct audits of Montana local government entities under the provisions of Title 2, Chapter 7, Part 5, of the Montana Code Annotated. Auditors on the following list have been accepted for placement on the roster and currently meet the eligibility requirements specified in that part and in Section 8.94.4106 of the Administrative Rules of Montana, and are eligible to conduct such audits during the period from July 1, 2000 through June 30, 2001.

As noted above, the fact that an auditor has been approved for placement on this roster means that the auditor meets the minimum requirements for placement on the roster as specified in State law and the Administrative Rules. The experience of the auditors on the roster as it relates to governmental auditing in general and in auditing a particular type of local government varies greatly. Therefore, to ensure that an auditor with appropriate skills and experience is selected, a local government should carefully follow the auditor selection criteria specified in ARM 8.94.4107 (copy attached at end of roster).

The roster is subject to change as additional auditors apply for and are accepted for placement on the roster. In addition, auditors may elect not to apply for placement on the roster in future years, or may fail to meet eligibility requirements. Updated rosters will be distributed on a periodic basis. Inquiries as to the current status of the roster and of individual auditors may be directed to:

Department of Administration
Local Government Services Bureau
Audit Review Section
301 S. Park Avenue, Room 340
P.O. Box 200547
Helena, MT, 59620-0547
Telephone: 406-841-2907.

Independent auditors authorized to conduct audits of Montana local government entities as of November 29, 2001, are listed on the attached pages.

**DEPARTMENT OF ADMINISTRATION-LOCAL GOVERNMENT SERVICES BUREAU
ROSTER OF INDEPENDENT AUDITORS AUTHORIZED TO CONDUCT AUDITS
OF MONTANA LOCAL GOVERNMENT ENTITIES
AS OF NOVEMBER 29, 2001**

Anderson ZurMuehlen & Company, PC 1601 Lewis Ave, STE 105 P.O. Box 20435 Billings, MT 59104-0435	(406) 248-1191
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Anderson ZurMuehlen & Company, PC 1705 West College Bozeman, MT 59715	(406) 582-8719
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Anderson ZurMuehlen & Company, PC 81 West Park Street P.O. Box 748 Butte, MT 59703	(406) 782-0451
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Anderson ZurMuehlen & Company, PC 828 Great Northern Blvd. P.O. Box 1040 Helena, MT 59624-1040	(406) 442-1040
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Bjarko, Henningsen & Associates, PC Drawer 36 Ronan, MT 59864	(406) 676-0055
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Brenner, Averett & Co., P.C. 121 South Central Avenue P.O. Box 1049 Sidney, MT 59270	(406) 433-5464
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Bob Dellinger, CPA P.O. Box 246 Manhattan, MT 59741	(406) 284-3590
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CHMS, PC 741 3rd Avenue South P.O. Box 751 Glasgow, MT 59230	(406) 228-9391
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ROSTER OF INDEPENDENT AUDITORS AUTHORIZED TO CONDUCT AUDITS
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AS OF NOVEMBER 29, 2001**

CHMS, PC	(406) 365-3361
113 West Towne	
P.O. Box 561	
Glendive, MT 59330	

CHMS, PC	(406) 654-1575
41 South 1st Street West	
P.O. Box 1239	
Malta, MT 59538	

CHMS, PC	(406) 482-2092
104 2nd Avenue S.W.	
P.O. Box 1067	
Sidney, MT 59270	

CHMS, PC	(406) 653-1951
200 Eureka Street	
Wolf Point, MT 59201	

Daniel L. Parks, PC	(406) 827-3277
303 Main	
P.O. Box 505	
Thompson Falls, MT 59873	

Denning, Downey & Associates, CPA's, PC	(406) 756-6879
1740 U.S. Highway 93 South – Suite 101	
Kalispell, MT 59901	

Douglas Wilson & Company, PC	(406) 761-4645
1000 First Avenue South	
P.O. Box 2845	
Great Falls, MT 59403	

Edward F. Stockton, PC	(770) 554-3880
5039 Skyline Drive, Suite 1202	
Loganville, GA 30052	

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Eide Bailly , LLP. 401 North 31 st St., Suite 1120 P.O. Box 7112 Billings, MT 59103-7112	(406) 252-5111
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Elmore & Associates, PC 3819 Stephens P.O. Box 2368 Missoula, MT 59806	(406) 721-7800
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Galusha, Higgins & Galusha, PC 303 North Broadway, Suite 503 P.O. Box 2532 Billings, MT 59103	(406) 248-1681
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Galusha, Higgins & Galusha, PC 222 East Main, Suite 201 P.O. Box 340 Bozeman, MT 59771-0340	(406) 586-2386
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Galusha, Higgins & Galusha, PC 300 2nd Avenue P.O. Box 1530 Havre, MT 59501	(406) 265-3201
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Galusha, Higgins & Galusha, PC 111 North Last Chance Gulch P.O. Box 1699 Helena, MT 59624-1699	(406) 442-5520
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Galusha, Higgins & Galusha, PC 127 East Front, Suite 301 P.O. Box 8867 Missoula, MT 59807	(406) 728-1800
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Hamilton Consulting Group, PLLP 330 4th Street P.O. Box 2200 Havre, MT 59501	(406) 265-6724
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Hamilton Misfeldt & Company, PC 21 10th Street South P.O. Box 1605 Great Falls, MT 59401	(406) 727-0888
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Harker Mellinger, CPA's, LLC P.O. Box H Sheridan, WY 82801	(307) 672-0785
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Henry Fenton, CPA 1052 North Rodney St. Helena, MT 59601	(406) 449-6049
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Holmes & Turner 300 North Willson, Suite 3005 Bozeman, MT 59715	(406) 587-4265
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Hu Williamson, PC (Firm name change – See Brenner, Averett & Co., P.C.	
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Jackson, Fekety & Odle, LLP Certified Public Accounts 820 Division Street Billings, MT 59101	(406) 248-7704
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James W. Lenhardt, CPA 200 South Douglas P.O. Box 1130 Glendive, MT 59330	(406) 365-5221
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James J. Wosepka, P.C. Certified Public Accountant P.O. Box 602 Baker, MT 59313-0602	(406) 778-2816
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Joseph Eve & Company 401 North 31st Street, Suite 1600 Billings, MT 59101	(406) 252-3535
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AS OF NOVEMBER 29, 2001**

Joseph Eve & Company
410 Central Avenue, Suite 414
Great Falls, MT 59401

(406) 727-1798

Judd Accounting Service
P.O. Box 6216
Helena, MT 59604

(406) 495-0080

Junkermier Clark Campanella Stevens, PC
501 Park Drive South
P.O. Box 989
Great Falls, MT 59403

(406) 761-2820

Junkermier Clark Campanella Stevens, PC
24 West 6th Avenue
P.O. Box 1164
Helena, MT 59624-1164

(406) 442-6901

Junkermier Clark Campanella Stevens, PC
44 2nd Avenue West
P.O. Box 518
Kalispell, MT 59903-0518

(406) 755-3681

Junkermier Clark Campanella Stevens, PC
145 West Front, Suite 3
P.O. Box 8929
Missoula, MT 59807

(406) 549-4148

KPMG, LLP
1000 1st Interstate Center
P.O. Box 7108
Billings, MT 59103

(406) 252-3831

Knaub & Company, PC
985 Technology Boulevard, Suite 102
Bozeman, MT 59718

(406) 587-4727

Knutson & Knutson, PC
P.O. Box 1618
Kalispell, MT 59903-1618

(406) 752-1435

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AS OF NOVEMBER 29, 2001**

Loren W. Randall, CPA 1135 Strand Avenue P.O. Box 4325 Missoula, MT 59806	(406) 728-5539
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Loucks & Glassley, PLLP Certified Public Accountants 2 Railroad Square P.O. Box 3189 Great Falls, MT 59403-3189	(406) 761-8265
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Newland & Company, PC 2900 Lexington Avenue P.O. Box 3006 Butte, MT 59702-3006	(406) 494-4754
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Newland & Company, PC 212 Missouri Avenue Deer Lodge, MT 59722	(406) 846-3733
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Olness & Associates, CPA's 801 15th Street West P.O. Box 23398 Billings, MT 59104	(406) 252-6230
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Paul Strom & Associates, CPA's 1114 North 31st Street Billings, MT 59101	(406) 252-2765
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Peck & Peck, PC Certified Public Accountants 312 South Pacific P.O. Box 1046 Dillon, MT 59725	(406) 683-4254
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Rector & Moffitt, PC 2046 West Park Place Boulevard, Suite H Stone Mountain, GA 30087-3536	(770) 879-8411
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Ronald Paul Foltz, CPA 120 West Main P.O. Box 4605 Missoula, MT 59806-4605	(406) 728-8130
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Ross R. Stalcup, CPA 118 Wet Georgia Road Sheridan, MT 59749	(406) 842-7117
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Rowland, Thomas & Company 908 Main Street P.O. Box 610 Miles City, MT 59301	(406) 232-4241
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Smith, Lange & Associates, PC 1060 South Central Avenue Sidney, MT 59270	(406) 482-4510
--	----------------

Stan Nordwick, CPA 25 Virginia Drive Missoula, MT 59803	(406) 251-5893
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Summers, McNea & Company, PC 80 25th Street West Billings, MT 59102	(406) 652-2320
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Tamra L. Maltese, CPA 919 South Lincoln Avenue Sidney, MT 59270	(406) 482-1640
---	----------------

Veltkamp Stannebein & Bateson, PC 220 West Lamme P.O. Box 1965 Bozeman, MT 59771-1965	(406) 587-1277
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Wayne E. Hintz, CPA 1215 11th Avenue Helena, MT 59601	(406) 443-6220
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**ADMINISTRATIVE RULE SPECIFYING THE CRITERIA TO BE USED BY A LOCAL
GOVERNMENT IN SELECTING AN INDEPENDENT AUDITOR**

8.94.4107 CRITERIA FOR THE SELECTION OF THE INDEPENDENT AUDITOR

(1) In selecting an independent auditor to perform an audit under 2-7-503, MCA, a local government entity shall consider the following criteria:

(a) listing on department's roster of independent auditors authorized to conduct local government audits;

(b) independence, as defined by applicable auditing standards;

(c) demonstrated understanding of the work to be performed;

(d) technical experience of the independent auditor in conducting similar types of local government entity audits;

(e) qualifications of staff to be assigned to the audit;

(f) work history of the independent auditor; and

(g) the proposed audit fee.

(2) The department may require the local government entity to demonstrate that the independent auditor selected is qualified to conduct the audit based on an evaluation of:

(a) the criteria established in (1) above;

(b) any additional information requested by and used by the local government entity in selecting the independent auditor; and

(c) the results of oral interviews of independent auditors conducted by the local government entity, if appropriate.